

Illinois Compiled Statutes
Finance
Tobacco Product Manufacturers' Escrow Enforcement Act
30 ILCS 169/

(30 ILCS 169/)

(30 ILCS 169/1)

Sec. 1. Short Title. This Act may be cited as the Tobacco Product Manufacturers' Escrow Enforcement Act.

(Source: P.A. 92-737, eff. 7-25-02.)

(30 ILCS 169/5)

Sec. 5. Definitions. As used in this Act:

"Cigarette" means that term as defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act, which includes roll-your-own tobacco.

"Distributor" has the same meaning as that term is defined in Section 1 of the Cigarette Tax Act, Section 1 of the Cigarette Use Tax Act, or Section 10-5 of the Tobacco Products Tax Act of 1995, as appropriate.

"Participating manufacturer" has the same meaning as that term is defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

"Qualified escrow fund" has the same meaning as that term is defined in subdivision (a)(2)(A) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

"Stamps or imprints" means (i) revenue tax stamps or imprints as provided for in Section 3 of the Cigarette Tax Act or (ii) stamps or imprints evidencing the payment of use tax as provided for in Section 3 of the Cigarette Use Tax Act, as appropriate.

"Tobacco product manufacturer" has the same meaning as that term is defined in Section 10 of the Tobacco Product Manufacturers' Escrow Act.

(Source: P.A. 92-737, eff. 7-25-02.)

(30 ILCS 169/15)

Sec. 15. Distributor's determination of tobacco product manufacturer compliance.

(a) A distributor of cigarettes under the Cigarette Tax Act or the Cigarette Use Tax Act, as appropriate, may not affix or cause to be affixed stamps or imprints to individual packages of cigarettes delivered or caused to be delivered by the distributor in this State if the tobacco product manufacturer of those cigarettes has:

(1) failed to become a participating manufacturer, as defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act; or

(2) failed to create a qualified escrow fund for any

cigarettes manufactured by the tobacco product manufacturer and sold in this State or otherwise failed to bring itself into compliance with subdivision (a)(2) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

(b) The Department of Revenue may revoke, suspend, or cancel the license of a distributor of roll-your-own tobacco under the Tobacco Products Tax Act of 1995 that is delivered or caused to be delivered by the distributor in this State if the tobacco product manufacturer of the roll-your-own tobacco has:

(1) failed to become a participating manufacturer, as defined in subdivision (a)(1) of Section 15 of the Tobacco Product Manufacturers' Escrow Act; or

(2) failed to create a qualified escrow fund for any roll-your-own tobacco manufactured by the tobacco product manufacturer and sold in this State or otherwise failed to bring itself into compliance with subdivision (a)(2) of Section 15 of the Tobacco Product Manufacturers' Escrow Act.

(Source: P.A. 92-737, eff. 7-25-02.)

(30 ILCS 169/20)

Sec. 20. Penalties. A distributor who violates this Act is subject to the same penalties as provided in Section 6 of the Cigarette Tax Act, Section 6 of the Cigarette Use Tax Act, or Section 10-25 of the Tobacco Products Tax Act of 1995, as appropriate.

(Source: P.A. 92-737, eff. 7-25-02.)

(30 ILCS 169/25)

Sec. 25. Rules. The Illinois Attorney General, in consultation with the Illinois Department of Revenue, shall adopt rules as necessary to effectuate compliance with this Act.

(Source: P.A. 92-737, eff. 7-25-02.)

(30 ILCS 169/905)

Sec. 905. (Amendatory provisions; text omitted).

(Source: P.A. 92-737, eff. 7-25-02; text omitted.)

(30 ILCS 169/910)

Sec. 910. (Amendatory provisions; text omitted).

(Source: P.A. 92-737, eff. 7-25-02; text omitted.)

(30 ILCS 169/915)

Sec. 915. (Amendatory provisions; text omitted).

(Source: P.A. 92-737, eff. 7-25-02; text omitted.)

(30 ILCS 169/999)

Sec. 999. Effective date. This Act takes effect upon becoming law.

(Source: P.A. 92-737, eff. 7-25-02.)